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Delphi Corporation (Case No. 05-44481) **Summary of Hourly Services for PricewaterhouseCoopers LLP** By Position and Professional for the Fourth Interim Period (October 1, 2006 through January 31, 2007)

Position	Name	Work Country	Area	Code	Hours	Rate	Total
Sarbanes-Oxley	404 Services						
Partner	Belkasmi, Aziz	Morocco	Standard	Mo6	4.0	\$250	\$1,000.00
	Berera, Satyavati	India	Standard	In6	5.0	\$250	\$1,250.00
	Bucrek, James	United States	Contract Admin Specialist	Ca6	3.0	\$540	\$1,620.00
	cenko, Michael	United States	Tax Specialist	Tx6	60.0	\$470	\$28,200.00
	Choi, JH	Korea	Standard	Ko6	0.5	\$400	\$200.00
	Cornell, Ralph	United States	Tax Specialist	Tx6	10.0	\$470	\$4,700.00
	Decker, Brian	United States	Standard	6	230.2	\$390	\$89,778.00
	Erickson, Dave	United States	Standard	6	38.0	\$390	\$14,820.00
	Fairchild, Simon	United Kingdom	Standard	Uk6	2.8	\$400	\$1,120.00
	Fitzgerald, Patrick	China	Standard	Ch6	8.9	\$400	\$3,560.00
	Gee, Theresa	United States	Human Resources Specialist	t Hr6	3.5	\$610	\$2,135.00
	Kohler, Hansjoachim	Germany	Tax Specialist	Tx6	3.7	\$470	\$1,739.00
	Ramirez, Adolfo	Mexico	Standard	Mx6	63.3	\$325	\$20,572.50
	Rios, Claudia	Mexico	Standard	Mx6	23.1	\$325	\$7,491.25
	Sen, Coskun	Turkey	Standard	Tr6	1.0	\$350	\$350.00
	Towhill, Brian	France	Standard	Fr6	2.0	\$400	\$800.00
Total - Partner					459.0		\$179,335.75
Director	Brown, Stasi	United States	Standard	5	451.7	\$260	\$117,442.00
	Burkheiser, Eric	United States	Tax Specialist	Tx5	1.5	\$330	\$495.00
	Christie, Karen	United States	Tax Specialist	Tx5	58.5	\$330	\$19,305.00
	Danton, Stephen	United States	Tax Specialist	Tx5	36.2	\$330	\$11,946.00
	Fields, Robert	United States	Tax Specialist	Tx5	6.7	\$330	\$2,211.00
	Gates, Jason	United States	Standard	5	3.0	\$260	\$780.00
	Herbst, Shannon	United States	Standard	5	554.7	\$260	\$144,222.00
	Lane, Chris	United States	Standard	5	184.5	\$260	\$47,970.00
	Lane, Chris	United States	Technology Specialist	Tn5	66.0	\$360	\$23,760.00
	Osterman, Scott	United States	Standard	5	411.9	\$260	\$107,094.00
	Osterman, Scott	United States	Technology Specialist	Tn5	96.0	\$360	\$34,560.00
	Perkins, Daniel	United States	Treasury Specialist	Ts5	186.1	\$360	\$66,996.00
	Peterson, Michael	United States	Project Mgmt Specialist	Pm5	387.9	\$320	\$124,128.00
	Powell, Thomas	United States	Standard	5	1.2	\$260	\$312.00
	rowen, momas	Office States					
	roberts, blanche	United States	Treasury Specialist	Ts5	3.0	\$360	\$1,080.00

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Position	Name	Work Country	Area	Code	Hours	Rate	Total
Director	Schmitz, Karin	United States	Tax Specialist	Tx5	173.0	\$330	\$57,090.00
	Stevens, Charles	United States	Standard	5	11.9	\$260	\$3,094.00
	Szuldrzynski, Krzysztof	Poland	Standard	Po5	7.0	\$250	\$1,750.00
	Tao, Iris	China	Tax Specialist	Tx5	23.0	\$330	\$7,590.00
	Wojdyla, Dennis	United States	Standard	5	371.9	\$260	\$96,681.00
Total - Director					3,037.2		\$868,896.00
Sr Manager	Cano, Carlos	Mexico	Standard	Mx5	54.4	\$225	\$12,240.00
	Gnesin, Adam	United States	Standard	5	343.4	\$260	\$89,271.00
	GOH, Bernard	Singapore	Standard	Si5	14.0	\$300	\$4,200.00
	Hatfield, Richard	United Kingdom	Standard	Uk5	0.0	\$300	\$0.00
	Hatfield, Richard	United Kingdom	Tax Specialist	Tx5	7.4	\$330	\$2,442.00
	Hinchliffe, Debbie	United Kingdom	Standard	Uk5	86.1	\$300	\$25,830.00
	Kosner, Frank	Germany	Tax Specialist	Tx5	53.5	\$330	\$17,655.00
	Lee, SK	Korea	Standard	Ko5	52.5	\$300	\$15,750.00
	Renner, Josef	Austria	Standard	As5	110.5	\$300	\$33,150.00
	Ricardez, Elvira	Mexico	Standard	Mx5	100.2	\$225	\$22,545.00
	Sayah, Kamal	Morocco	Standard	Mo5	24.0	\$180	\$4,320.00
	Tao, Iris	China	Tax Specialist	Tx5	32.0	\$330	\$10,560.00
	Throup, Zoe	United Kingdom	Standard	Uk5	0.0	\$300	\$0.00
	Throup, Zoe	United Kingdom	Tax Specialist	Tx5	13.3	\$330	\$4,389.00
	Wild, Travis	Australia	Standard	Au5	37.6	\$300	\$11,280.00
	Wild, Travis	Australia	Tax Specialist	Tx5	14.2	\$330	\$4,686.00
	Xu, Jasper	China	Standard	Ch5	204.0	\$300	\$61,200.00
Total - Sr Mana	ger				1,147.1		\$319,518.00
Manager	Ahuja, Manpreet Singh	India	Standard	In4	105.1	\$120	\$12,612.00
	Arif, Hafiz	United Kingdom	Standard	Uk4	109.0	\$200	\$21,790.00
	Aslan, Kuray	Turkey	Standard	Tr4	18.0	\$175	\$3,150.00
	Barta, Alexander	Austria	Standard	As4	101.5	\$200	\$20,300.00
	Bellavia, Simona	Italy	Standard	It4	152.0	\$200	\$30,400.00
	Coles, Tamsin	United Kingdom	Standard	Uk4	38.5	\$200	\$7,695.00
	delaunay, helene	France	Standard	Fr4	90.0	\$200	\$18,000.00
	Ferreira, Sandra	Portugal	Standard	Pg4	167.1	\$175	\$29,242.50
	Fisher, Tamara	United States	Project Mgmt Specialist	Pm4	640.0	\$280	\$179,186.00
	Galang, Jennifer	United States	Tax Specialist	Tx4	191.2	\$230	\$43,976.00
	Jamal, Navaid	United States	Standard	4	1.0	\$165	\$165.00
	Jang, Chang-uk	Korea	Tax Specialist	Tx4	2.0	\$230	\$460.00
	Jilka, Nehal	United Kingdom	Standard	Uk4	240.9	\$200	\$48,188.00

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Position	Name	Work Country	Area	Code	Hours	Rate	Total
Manager	Johnson, Theresa	United States	Standard	4	212.2	\$165	\$35,013.00
	Krech, Miklos	Hungary	Standard	Hu4	16.5	\$175	\$2,887.50
	Kus, Vitezslav	Czech Republic	Standard	Cz4	136.3	\$175	\$23,852.50
	Long, David	United States	Treasury Specialist	Ts4	32.0	\$280	\$8,960.00
	Massimino, Sarah	United States	Tax Specialist	Tx4	15.4	\$230	\$3,542.00
	Monnette, Jeffrey	United States	Standard	4	23.5	\$165	\$3,877.50
	Orf, Darren	United States	Project Mgmt Specialist	Pm4	453.6	\$280	\$126,994.00
	Parakh, Siddarth	United States	Standard	4	726.9	\$165	\$119,938.50
	Pascu, Hedy	Romania	Standard	Ro4	67.0	\$175	\$11,725.00
	Reed, Brian	United States	Standard	4	362.8	\$165	\$59,862.00
	Rhodes, Carol	United States	Standard	4	417.0	\$165	\$68,805.00
	Rogge, Horst	Germany	Standard	Ge4	299.9	\$200	\$59,980.00
	Roller, Kelly	United States	Tax Specialist	Tx4	146.0	\$230	\$33,580.00
	Sadaghiyani, Jamshid	United States	Standard	4	378.1	\$165	\$62,386.50
	Scalbert, Jean-max	France	Standard	Fr4	69.0	\$200	\$13,800.00
	Smeyers, Rafael	United States	Technology Specialist	Tn4	42.5	\$260	\$11,037.00
	Smith, Andrea	United States	Bankruptcy Specialist	Bnkr4	251.3	\$360	\$90,468.00
	Sydon, Marcus	Germany	Standard	Ge4	86.2	\$200	\$17,240.00
	Taylor, Todd	United States	Standard	4	391.3	\$165	\$64,564.50
	Tee, Alvin	China	Standard	Ch4	116.0	\$175	\$20,300.00
	Urban, Piotr	Poland	Standard	Po4	113.8	\$175	\$19,915.00
	Van Hyfte, Shelly	United States	Tax Specialist	Tx4	56.6	\$230	\$13,018.00
	VanGorder, Kimberly	United States	Standard	4	581.2	\$165	\$95,898.00
	Waclawek, Jan	Poland	Tax Specialist	Tx4	9.1	\$230	\$2,093.00
	Weir, Diane	United States	Standard	4	369.9	\$165	\$61,025.25
Total - Manager					7,230.2	\$	61,445,926.75
Sr Associate	Abergel, Elise	France	Standard	Fr3	1.0	\$160	\$160.00
	Anderson, Michael	United States	Treasury Specialist	Ts3	291.0	\$220	\$64,020.00
	Anderson, Molly	United States	Tax Specialist	Tx3	68.5	\$155	\$10,617.50
	Arenas, Jesse	Mexico	Standard	Mx3	84.0	\$95	\$7,975.25
	Arifi, Fetije	Germany	Tax Specialist	Tx3	3.0	\$155	\$465.00
	Bailey, Jonafel	United States	Standard	3B	505.7	\$130	\$65,734.50
	Barbos, Alexandru	Romania	Standard	Ro3	255.9	\$90	\$23,031.00
	Barbos, Alexandru	Romania	Tax Specialist	Tx3	38.0	\$155	\$5,890.00
	Beaver, William	United States	Standard	3B	500.1	\$130	\$65,013.00
	Braman, Brandon	United States	Standard	3B	345.5	\$130	\$44,908.50
	Caltagirone, Valeria	Italy	Standard	It3	164.0	\$160	\$26,240.00

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Position	Name	Work Country	Area	Code	Hours	Rate	Total
Sr Associate	Campos, Rocio	Mexico	Standard	Mx3	107.2	\$95	\$10,179.25
	Chang, Douglas	China	Standard	Ch3	382.0	\$160	\$61,120.00
	Chew, Chui Peng	Singapore	Standard	Si3	64.5	\$160	\$10,320.00
	Chigariro, Shungu	United States	Project Mgmt Specialist	Pm3	567.8	\$215	\$122,066.25
	Choudhary, Puja	India	Standard	In3	157.7	\$60	\$9,462.00
	Chua, Jim	Singapore	Standard	Si3	25.0	\$160	\$4,000.00
	Cid, Nallieli	Mexico	Standard	Mx3	353.5	\$95	\$33,577.75
	Contreras, Jorge	Mexico	Standard	Mx3	143.9	\$95	\$13,670.50
	Covello, Marcela	United States	Standard	3A	489.0	\$120	\$58,680.00
	Dada, Kolade	United States	Standard	3A	590.0	\$120	\$70,800.00
	Dauner, Andras	Hungary	Standard	Hu3	19.0	\$135	\$2,565.00
	de la Lande, Sebastien	France	Standard	Fr3	25.0	\$160	\$4,000.00
	Dell, Paul	United States	Standard	3A	425.8	\$120	\$51,096.00
	Dipplinger, Gerald	Austria	Standard	As3	28.0	\$160	\$4,480.00
	Doherty, Lisa	United States	Standard	3A	16.5	\$120	\$1,980.00
	Dryjski, Bartosz	Poland	Tax Specialist	Tx3	18.0	\$155	\$2,790.00
	Fabre, Frederic	France	Standard	Fr3	151.5	\$160	\$24,240.00
	Fetije, Arifi	Germany	Tax Specialist	Tx3	21.7	\$155	\$3,363.50
	Fingerhut, Mathias	Germany	Standard	Ge3	38.0	\$160	\$6,080.00
	Fleckenstein, Ralf	Germany	Standard	Ge3	93.0	\$160	\$14,880.00
	Franklin, Stephanie	United States	Standard	3B	623.6	\$130	\$81,068.00
	Freimuth, Regine	Germany	Tax Specialist	Tx3	82.9	\$155	\$12,849.50
	Godyn, Marcin	Poland	Standard	Po3	147.5	\$135	\$19,905.75
	Grimaldi, Anne Marie	United States	Standard	3A	137.7	\$120	\$16,524.00
	Gupta, Deepti	India	Standard	In3	127.6	\$60	\$7,656.00
	Gutierrez, Gildardo	Mexico	Standard	Mx3	37.1	\$95	\$3,524.50
	Gutierrez, Jaime	United States	Standard	3A	519.8	\$120	\$62,376.00
	Hamida, Kamel	France	Standard	Fr3	68.0	\$160	\$10,880.00
	Hans, Sebastian	Germany	Tax Specialist	Tx3	75.8	\$155	\$11,749.00
	Holm, Ilse	Mexico	Standard	Mx3	24.6	\$95	\$2,337.00
	Jang, Pil-Seon	Korea	Tax Specialist	Tx3	17.5	\$155	\$2,712.50
	Janjua, Imtiaz	United Kingdom	Standard	Uk3	40.6	\$140	\$5,684.00
	Kim, You-Na	Korea	Tax Specialist	Tx3	18.5	\$155	\$2,867.50
	King, Langdon	United States	Technology Specialist	Tn3	508.4	\$200	\$101,680.00
	Knox, Christopher	United States	Standard	3A	115.3	\$120	\$13,836.00
	Knox, Christopher	United States	Standard	3B	90.1	\$130	\$11,713.00
	Kochanek, Tomasz	Poland	Standard	Po3	45.1	\$135	\$6,081.75
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Position	Name	Work Country	Area	Code	Hours	Rate	Total
Sr Associate	Kumar, Manoj	India	Standard	In3	114.5	\$60	\$6,870.00
	Laforest, Randy	United States	Standard	3A	586.0	\$120	\$70,320.00
	Lakrissa, Mehdi	Morocco	Standard	Mo3	147.0	\$100	\$14,700.00
	Langone, Adriana	United Kingdom	Standard	Uk3	0.0	\$140	\$0.00
	Langone, Adriana	United Kingdom	Tax Specialist	Tx3	10.8	\$155	\$1,674.00
	Lyson, Krzysztof	Poland	Standard	Po3	230.2	\$135	\$31,070.25
	Łysoń, Krzysztof	Poland	Standard	Po3	11.3	\$135	\$1,525.50
	MacKenzie, Nicole	United States	Bankruptcy Specialist	Bnkr3	2.5	\$260	\$650.00
	Mok, Ching Lin	China	Standard	Ch3	393.0	\$160	\$62,880.00
	Mondair, Rundeep	United Kingdom	Standard	Uk3	4.5	\$140	\$630.00
	Moonasar, Satish	United States	Standard	3A	40.0	\$120	\$4,800.00
	Navarro, Paola	United States	Standard	3A	591.1	\$120	\$70,932.00
	Nazim, Magdalena	Poland	Standard	Po3	33.7	\$135	\$4,549.50
	Orf, Anne	United States	Standard	3A	149.9	\$120	\$17,988.00
	Ostin, Elizabeth	United States	Tax Specialist	Tx3	71.5	\$155	\$11,082.50
	Pacheco, Joana	Portugal	Standard	Pg3	113.4	\$135	\$15,309.00
	Patel, Jasmina	United States	Standard	3A	380.8	\$120	\$45,696.00
	Paxton, Bridy	United States	Standard	3A	201.4	\$120	\$24,168.00
	Pillay, Deshen	United States	Standard	3A	481.3	\$120	\$57,756.00
	Pillay, Kumarie	United States	Standard	3A	151.8	\$120	\$18,216.00
	Potter, William	United States	Standard	3A	24.5	\$120	\$2,940.00
	Pretorius, Martin	United States	Standard	3A	487.0	\$120	\$58,440.00
	Radwanska, Monika	Poland	Standard	Po3	91.6	\$135	\$12,359.25
	Rao, Vaishali	United States	Standard	3B	626.6	\$130	\$81,451.50
	Reed, Brian	United States	Standard	4	124.5	\$165	\$20,542.50
	Rivera, Jose	Mexico	Standard	Mx3	32.0	\$95	\$3,040.00
	Rostek, Konrad	Poland	Standard	Po3	138.3	\$135	\$18,670.50
	Roy Choudhury, Adity	United Kingdom	Standard	Uk3	212.8	\$140	\$29,785.00
	Sadaghiyani, Jamshid	United States	Standard	4	164.3	\$165	\$27,109.50
	Sène-Daïeff, M'Basse	France	Standard	Fr3	76.0	\$160	\$12,160.00
	Severin, Jessica	Germany	Standard	Ge3	118.7	\$160	\$18,992.00
	Siansi, Cleberson	United States	Standard	3B	508.3	\$130	\$66,079.00
	Skarpa, Radim	Czech Republic	Standard	Cz3	204.9	\$135	\$27,661.50
	Stefanik, Peter	Czech Republic	Standard	Cz3	44.4	\$135	\$5,987.25
	Szollosi, Zoltan	Hungary	Standard	Hu3	19.5	\$135	\$2,632.50
	Thiel, Nicole	United States	Tax Specialist	Tx3	160.0	\$155	\$24,800.00
	Velazquez, Jorge	Mexico	Standard	Mx3	14.0	\$95	\$1,330.00
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Position	Name	Work Country	Area	Code	Hours	Rate	Total
Sr Associate	Williams, Earle	United States	Standard	3A	396.1	\$120	\$47,526.00
	Willis, Chris	Australia	Standard	Au3	12.1	\$160	\$1,936.00
	Willis, Chris	Australia	Tax Specialist	Tx3	34.9	\$155	\$5,409.50
	Woo, Melissa	Singapore	Standard	Si3	64.0	\$160	\$10,240.00
	Woods, Kristy	United States	Bankruptcy Specialist	Bnkr3	447.0	\$260	\$116,220.00
	Yang, Adeline	Singapore	Standard	Si3	34.0	\$160	\$5,440.00
	Yuan, Nora	China	Standard	Ch3	274.0	\$160	\$43,840.00
	Zuccaro, Serafina	Italy	Standard	It3	8.0	\$160	\$1,280.00
Total - Sr Associ	iate			1	6,685.4	\$	82,303,538.25
Associate	Agarwal, Manish	United Kingdom	Standard	Uk2	168.2	\$95	\$15,979.00
	Ahmad, Omar	United Kingdom	Standard	Uk2	55.5	\$95	\$5,272.50
	Ahmad, Sahir	United Kingdom	Standard	Uk2	33.6	\$95	\$3,187.25
	Bains, Sandi	United Kingdom	Standard	Uk2	35.8	\$95	\$3,396.25
	Bann, Courtney	United States	Standard	2B	120.0	\$110	\$13,200.00
	Beasley, Rashida	United States	Standard	2B	280.6	\$110	\$30,866.00
	Bebar, Ivo	Germany	Standard	Ge2	79.6	\$130	\$10,341.50
	Beer, Alexander	Germany	Standard	Ge2	97.2	\$130	\$12,636.00
	Bieber, Chad	United States	Tax Specialist	Tx2	26.6	\$120	\$3,192.00
	Bieterman, Caren	United States	Standard	2A	508.6	\$95	\$48,312.25
	Blaha, Martin	Czech Republic	Standard	Cz2	228.5	\$105	\$23,992.50
	Blischke, Bjorn	Germany	Standard	Ge2	1.0	\$130	\$130.00
	Boudiaf, Aouatif	Morocco	Standard	Mo2	147.0	\$75	\$11,025.00
	Broomfield, Jessica	United States	Standard	2A	152.0	\$95	\$14,440.00
	Budzinski, Jesse	United States	Tax Specialist	Tx2	20.5	\$120	\$2,460.00
	Chen, Ling	Germany	Standard	Ge2	171.7	\$130	\$22,321.00
	Cieciel, Dominika	Poland	Standard	Po2	115.0	\$105	\$12,075.00
	Cummins, Nathan	United States	Technology Specialist	Tn2	528.1	\$165	\$87,128.25
	Cuvillier, Stanislas	France	Standard	Fr2	44.0	\$130	\$5,720.00
	Diez, Alexander	Germany	Standard	Ge2	236.7	\$130	\$30,764.50
	Diolot, Caroline	France	Standard	Fr2	0.5	\$130	\$65.00
	Draganescu, Teodora	Romania	Standard	Ro2	140.1	\$60	\$8,406.00
	Dunner, Kristin	United States	Standard	2A	55.0	\$95	\$5,225.00
	Ebenhoeh, Bradley	United States	Standard	2A	124.3	\$95	\$11,808.50
	Eide, Elizabeth	United States	Standard	2A	9.0	\$95	\$855.00
	Erbay, Abdullah	Austria	Standard	As2	109.0	\$130	\$14,170.00
	Escandon, Leopoldo	Mexico	Standard	Mx2	188.6	\$75	\$14,141.25
	Eyman, Genevieve	United States	Standard	2A	394.2	\$95	\$37,449.00

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Position	Name	Work Country	Area	Code	Hours	Rate	Total
Associate	Fairless, Mark	United Kingdom	Standard	Uk2	40.8	\$95	\$3,871.25
	Familiari, Francesca	Italy	Standard	It2	246.0	\$130	\$31,980.00
	Farkas, Szabolcs	United States	Standard	2A	91.7	\$95	\$8,711.50
	Fitoussi, Emmanuel	France	Standard	Fr2	111.0	\$130	\$14,430.00
	Garcia Vega, Guadalupe	United States	Standard	2B	82.4	\$110	\$9,064.00
	Gavric, Marko	Italy	Standard	It2	218.0	\$130	\$28,340.00
	Geraldes, Flávio	Portugal	Standard	Pg2	80.0	\$105	\$8,400.00
	Goerl, Sophie	Germany	Standard	Ge2	78.8	\$130	\$10,244.00
	Gonzalez, Ismael	Mexico	Standard	Mx2	359.5	\$75	\$26,958.75
	Gonzalez, Patricio	United States	Standard	2B	189.7	\$110	\$20,867.00
	Gore, Robert	United States	Treasury Specialist	Ts2	25.0	\$175	\$4,375.00
	Higgins, Simon	United Kingdom	Standard	Uk2	8.5	\$95	\$807.50
	Hil, Maciej	Poland	Standard	Po2	40.0	\$105	\$4,200.00
	Holtsclaw, Dustin	United States	Standard	2A	27.5	\$95	\$2,612.50
	Hosnofsky, Christian	Germany	Standard	Ge2	108.1	\$130	\$14,046.50
	Hrincescu, Radu	Romania	Standard	Ro2	181.3	\$60	\$10,878.00
	Huang, Wei	United Kingdom	Standard	Uk2	36.8	\$95	\$3,496.00
	Jelinkova, Hana	Czech Republic	Standard	Cz2	140.3	\$105	\$14,731.50
	Jones, Mike	United Kingdom	Standard	Uk2	73.5	\$95	\$6,982.50
	Kallas, Stefanie	United States	Standard	2A	596.4	\$95	\$56,653.25
	Kedzierska, Danuta	Poland	Standard	Po2	96.6	\$105	\$10,137.75
	Keener, Stuart	United States	Standard	2A	48.1	\$95	\$4,569.50
	Kottelwesch, Eva	Germany	Tax Specialist	Tx2	108.4	\$120	\$13,008.00
	Kroll, Andrew	United States	Tax Specialist	Tx2	21.0	\$120	\$2,520.00
	Kumar, Manoj	India	Standard	In3	50.7	\$60	\$3,042.00
	Laurent, Mathilde	France	Standard	Fr2	91.0	\$130	\$11,830.00
	Levit, Igor	Germany	Standard	Ge2	243.1	\$130	\$31,603.00
	Lewindon, Chris	United Kingdom	Standard	Uk2	70.7	\$95	\$6,716.50
	Lim, Jay	United States	Standard	2A	517.8	\$95	\$49,191.00
	Maduraiveeran, Dhinesh	United Kingdom	Standard	Uk2	118.9	\$95	\$11,295.50
	Małecki, Filip	Poland	Standard	Po2	13.0	\$105	\$1,365.00
	Mougeot, Claire	France	Standard	Fr2	169.0	\$130	\$21,970.00
	Multani, Amardeep Singh	United Kingdom	Standard	Uk2	31.8	\$95	\$3,021.00
	Natorski, Nicole	United States	Standard	2A	5.4	\$95	\$513.00
	Natorski, Nicole	United States	Standard	2B	342.8	\$110	\$37,702.50
	Nicolosi, Manuela	France	Standard	Fr2	3.0	\$130	\$390.00
	Oprea, Genonia	Romania	Standard	Ro2	91.7	\$60	\$5,502.00

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Position	Name	Work Country	Area	Code	Hours	Rate	Total
Associate	Pacala, Liviu	Romania	Standard	Ro2	113.3	\$60	\$6,798.00
	Paschek, Andrzej	Poland	Standard	Po2	2.0	\$105	\$210.00
	Pickwick, Nathan	United States	Standard	2A	32.0	\$95	\$3,040.00
	Piquet, Isabelle	France	Standard	Fr2	92.0	\$130	\$11,960.00
	Pistillo, Elena	Italy	Standard	It2	282.0	\$130	\$36,660.00
	Piwkowska, Dorota	Poland	Standard	Po2	28.0	\$105	\$2,934.75
	Razo, Sergio	Czech Republic	Standard	Cz2	246.3	\$105	\$25,861.50
	Rininger, Luke	United States	Standard	2A	313.7	\$95	\$29,796.75
	Saenz, Patricio	United States	Standard	2A	229.4	\$95	\$21,793.00
	Salato, Nicolas	France	Standard	Fr2	81.0	\$130	\$10,530.00
	Sandoval, David	United States	Standard	2A	385.6	\$95	\$36,632.00
	Santos, Sofia	Portugal	Standard	Pg2	37.8	\$105	\$3,969.00
	Schietinger, Timo	Germany	Standard	Ge2	297.2	\$130	\$38,636.00
	Scot-Hoad, Oliver	United Kingdom	Standard	Uk2	59.9	\$95	\$5,690.50
	Shaham, Ran	United States	Standard	2A	81.0	\$95	\$7,695.00
	Shaw, Helen	United Kingdom	Standard	Uk2	16.5	\$95	\$1,567.50
	Shehi, Renis	United States	Standard	2B	624.3	\$110	\$68,667.50
	Shuleva, Christopher	United States	Standard	2A	38.6	\$95	\$3,662.25
	Smail, James	United Kingdom	Standard	Uk2	49.7	\$95	\$4,721.50
	Smith, Sharma	United States	Tax Specialist	Tx2	64.3	\$120	\$7,716.00
	Smołka, Michał	Poland	Standard	Po2	42.1	\$105	\$4,415.25
	Spiers, Mark	United Kingdom	Standard	Uk2	59.7	\$95	\$5,671.50
	Stendahl, Subashi	United States	Standard	2A	39.0	\$95	\$3,705.00
	Szot, Maciej	Poland	Standard	Po2	16.0	\$105	\$1,680.00
	Tarasiewicz, Aleksandra	Poland	Standard	Po2	41.8	\$105	\$4,389.00
	Taylor, Drew	United States	Tax Specialist	Tx2	14.5	\$120	\$1,740.00
	Thomas, Rance	United States	Standard	2A	571.0	\$95	\$54,240.25
	Tsai, Debby	United States	Standard	2A	19.5	\$95	\$1,852.50
	Verma, Siddhant	United States	Standard	2A	24.0	\$95	\$2,280.00
	Vidal, Amandine	France	Standard	Fr2	178.0	\$130	\$23,140.00
	Voytsekhivskyy, Igor	United States	Standard	2A	240.8	\$95	\$22,876.00
	Ward, Richard	United Kingdom	Standard	Uk2	14.8	\$95	\$1,406.00
	Wendeln, David	United States	Standard	2A	11.7	\$95	\$1,111.50
	Williams, Jim	United States	Standard	2A	115.3	\$95	\$10,953.50
	Wilmot, Mark	United States	Tax Specialist	Tx2	137.3	\$120	\$16,476.00
	Wootton, Simon	United Kingdom	Standard	Uk2	50.8	\$95	\$4,826.00
	Wu, Benny	China	Standard	Ch2	40.0	\$130	\$5,200.00
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Position	Name	Work Country	Area	Code	Hours	Rate	Total
Associate	Xiu, Sophia	China	Standard	Ch2	16.0	\$130	\$2,080.00
	Zhu, Angeline	China	Standard	Ch2	168.0	\$130	\$21,840.00
Total - Associate				1	3,703.2	\$	1,463,008.50
Paraprofessional	Stendahl, Subashi	United States	Bankruptcy Specialist	Bnkr1	20.1	\$135	\$2,713.50
Total - Paraprofes	ssional				20.1		\$2,713.50
Administrative	Doherty, Lisa	United States	Standard	2A	14.5	\$95	\$1,377.50
	Koenen, Theresa	United States	Standard	1	17.5	\$80	\$1,400.00
	Robertson, Amy	United States	Standard	1	4.0	\$80	\$320.00
	Stendahl, Subashi	United States	Standard	1	15.0	\$80	\$1,200.00
Total - Administra	ative				51.0		\$4,297.50
Total - Sarbanes	s-Oxley 404 Services fo	or the Fourth Interi	m Period	42	2,333.0	\$6,	,587,234.25
			Blended Rate for	the Fourt	h Interi	m Perio	d \$155.61

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Position	Name	Work Country	Area	Code	Hours	Rate	Total
Fresh Start Acc	counting Services						
Partner	Banerjee, Srijit	United States	Fresh Start	FS	71.7	\$700	\$50,190.00
	Coallier, Donna	United States	Fresh Start	FS	55.3	\$750	\$41,475.00
	Cutrone, Denise	United States	Fresh Start	FS	32.2	\$700	\$22,540.00
	Knibutat, Kristian	United States	Fresh Start	FS	32.8	\$750	\$24,600.00
	Lee, Jin	United States	Fresh Start	FS	63.5	\$650	\$41,275.00
	Ryan, Tom	United States	Fresh Start	FS	29.0	\$750	\$21,750.00
	Tanner, Doug	United States	Fresh Start	FS	5.0	\$775	\$3,875.00
Total - Partner					289.5		\$205,705.00
Director	Bichut, Dominique	United States	Fresh Start	FS	35.5	\$500	\$17,750.00
	Micheluzzi, Reto	United States	Fresh Start	FS	89.8	\$505	\$45,349.00
	Morris, Brian	United States	Fresh Start	FS	8.0	\$500	\$4,000.00
	Peterson, Michael	United States	Fresh Start	FS	55.9	\$290	\$16,211.00
	Rowe, Sean	United States	Fresh Start	FS	36.5	\$235	\$8,577.50
Total - Director					225.7		\$91,887.50
Manager	Fisher, Tamara	United States	Fresh Start	FS	10.8	\$270	\$2,916.00
	Mayer, Rudolph	United States	Fresh Start	FS	15.1	\$260	\$3,926.00
	Somani, Imtiaz	United States	Fresh Start	FS	10.9	\$235	\$2,561.50
Total - Manager					36.8		\$9,403.50
Sr Associate	Chigariro, Shungu	United States	Fresh Start	FS	9.1	\$225	\$2,047.50
Total - Sr Associa	ate				9.1		\$2,047.50
Associate	Cornett, Christopher	United States	Fresh Start	FS	2.0	\$280	\$560.00
	Dutt, Amal	United States	Fresh Start	FS	1.5	\$280	\$420.00
	Hancey, John Stratton	United States	Fresh Start	FS	2.5	\$280	\$700.00
	Vanderpool, Lee	United States	Fresh Start	FS	2.0	\$280	\$560.00
	Villamena, Vincenzo	United States	Fresh Start	FS	3.0	\$280	\$840.00
	Whitaker, Patrick	United States	Fresh Start	FS	4.5	\$280	\$1,260.00
	Woloszyn, Mark	United States	Fresh Start	FS	2.5	\$280	\$700.00
Total - Associate					18.0		\$5,040.00
Administrative	Berlant, Alison	United States	Fresh Start	FS	1.0	\$95	\$95.00
	Black, Stephanie	United States	Fresh Start	FS	7.6	\$95	\$722.00
	Eyman, Genevieve	United States	Fresh Start	FS	34.5	\$95	\$3,277.50
	Nelson, Patricia	United States	Fresh Start	FS	0.3	\$95	\$28.50
Total - Administr	rative				43.4		\$4,123.00
Voluntary Reduct	ion Voluntary Reduction	United States	Fresh Start	FS			(\$68,206.50
Total - Voluntary	v Reduction						(\$68,206.50

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Position	Name	Work Country Area	Code Hours	Rate	Total				
Total - Fresh	n Start Accounting	Services for the Fourth Interim Perio	622.5	\$2	250,000.00				
Blended Rate for the Fourth Interim Period \$401.61									

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Position	Name	Work Country	Area	Code	Hours	Rate	Total
Project Giant							
Partner	Bissoondial, Hardeo	United States	Project Giant	Gi6	1.0	\$775	\$775.00
	Burwell, Michael	United States	Project Giant	Gi6	14.7	\$775	\$11,392.50
	Cornell, Ralph	United States	Project Giant	Gi6	2.0	\$775	\$1,550.00
	Dilcher, David	United States	Project Giant	Gi6	64.7	\$775	\$50,142.50
	Elie, Paul	United States	Project Giant	Gi6	15.7	\$775	\$12,167.50
	Hesse, Scott	United States	Project Giant	Gi6	12.1	\$775	\$9,377.50
	Kelly, Brian	United States	Project Giant	Gi6	52.5	\$775	\$40,687.50
	Malley, Kevin	United States	Project Giant	Gi6	22.8	\$775	\$17,670.00
	Medeiros, Gordon	United States	Project Giant	Gi6	30.3	\$775	\$23,443.75
	Miller, Eric	United States	Project Giant	Gi6	39.6	\$775	\$30,690.00
	Tuohy, Michael	United States	Project Giant	Gi6	2.0	\$775	\$1,550.00
	Wittmer, Colin	United States	Project Giant	Gi6	144.0	\$775	\$111,600.00
	Zaleski, Jeffrey	United States	Project Giant	Gi6	37.2	\$775	\$28,830.00
Total - Partner					438.6		\$339,876.25
Managing Director	Sculnick, Michael	United States	Project Giant	Gi5a	39.8	\$775	\$30,845.00
	Wiles, Dan	United States	Project Giant	Gi5a	1.5	\$775	\$1,162.50
Total - Managing D	Director				41.3		\$32,007.50
Director	Burkheiser, Eric	United States	Project Giant	Gi5	17.3	\$515	\$8,909.50
	Chamberland, Charles	United States	Project Giant	Gi5	100.1	\$515	\$51,551.50
	Chen, David	United States	Project Giant	Gi5	29.1	\$515	\$14,986.50
	Danton, Stephen	United States	Project Giant	Gi5	19.9	\$515	\$10,248.50
	Durocher, Philippe	United States	Project Giant	Gi5	64.0	\$515	\$32,960.00
	Eastman, Nathan	United States	Project Giant	Gi5	46.3	\$515	\$23,844.50
	Frost, Darren	United States	Project Giant	Gi5	55.4	\$515	\$28,531.00
	Gulbin, Paul	United States	Project Giant	Gi5	81.0	\$515	\$41,715.00
	Martin, Alexander	United States	Project Giant	Gi5	21.7	\$515	\$11,175.50
	McCarthy, Paul	United States	Project Giant	Gi5	52.7	\$515	\$27,140.50
	Nguyen-Dai, Jean-Marie	United States	Project Giant	Gi5	83.7	\$515	\$43,105.50
	Smidt, Peter	United States	Project Giant	Gi5	188.0	\$515	\$96,820.00
	Thomas, Dingdi	United States	Project Giant	Gi5	14.9	\$515	\$7,673.50
	Verma, Pawan	United States	Project Giant	Gi5	31.9	\$515	\$16,428.50
Total - Director					806.0		\$415,090.00
Manager	Bao, Haifeng	United States	Project Giant	Gi4	88.8	\$390	\$34,632.00
	Bharkhda, Jeff	United States	Project Giant	Gi4	32.9	\$390	\$12,831.00
	Campbell, Albert	United States	Project Giant	Gi4	95.0	\$390	\$37,050.00
	Deramaux, Emeric	United States	Project Giant	Gi4	36.9	\$390	\$14,391.00
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Position	Name	Work Country	Area	Code	Hours	Rate	Total
Manager	Dietz, Richard	United States	Project Giant	Gi4	84.3	\$390	\$32,877.00
	Flakne, Mark	United States	Project Giant	Gi4	92.5	\$390	\$36,075.00
	Johnson, Chris	United States	Project Giant	Gi4	15.6	\$390	\$6,084.00
	Lloyd, Nicholas	United States	Project Giant	Gi4	56.0	\$390	\$21,840.00
	McClellan, John	United States	Project Giant	Gi4	9.0	\$390	\$3,510.00
	Moylan, John	United States	Project Giant	Gi4	54.7	\$390	\$21,333.00
	Roy, Denis	United States	Project Giant	Gi4	8.5	\$390	\$3,315.00
	Samohin, Demetrios	United States	Project Giant	Gi4	74.3	\$390	\$28,977.00
	Sexton, Steven	United States	Project Giant	Gi4	148.5	\$390	\$57,895.50
	Vasquez, Carlos	United States	Project Giant	Gi4	26.1	\$390	\$10,179.00
	Wheeler, Eric	United States	Project Giant	Gi4	42.3	\$390	\$16,497.00
Total - Manager					865.4		\$337,486.50
Sr Associate	Alberti, Joseph	United States	Project Giant	Gi3	16.5	\$325	\$5,362.50
	Andersen, Blaine	United States	Project Giant	Gi3	45.0	\$325	\$14,625.00
	Clouser, Andrew	United States	Project Giant	Gi3	15.2	\$325	\$4,940.00
	Fliegel, Charlie	United States	Project Giant	Gi3	19.0	\$325	\$6,175.00
	Grundman, Jeffrey	United States	Project Giant	Gi3	76.1	\$325	\$24,732.50
	Han, Joseph	United States	Project Giant	Gi3	78.4	\$325	\$25,480.00
	Kaplan, Adam	United States	Project Giant	Gi3	87.4	\$325	\$28,405.00
	Kimball, Jake	United States	Project Giant	Gi3	22.9	\$325	\$7,442.50
	Krawczyk, Rafal	United States	Project Giant	Gi3	78.4	\$325	\$25,480.00
	Loose, Russell	United States	Project Giant	Gi3	21.7	\$325	\$7,052.50
	Loring, Justin	United States	Project Giant	Gi3	13.2	\$325	\$4,290.00
	Ly, Le	United States	Project Giant	Gi3	77.8	\$325	\$25,285.00
	McCarty, Justin	United States	Project Giant	Gi3	52.0	\$325	\$16,900.00
	Monette, Benoit	United States	Project Giant	Gi3	11.2	\$325	\$3,640.00
	Nandwana, Jay	United States	Project Giant	Gi3	101.1	\$325	\$32,857.50
	Nguyen, Anh	United States	Project Giant	Gi3	68.5	\$325	\$22,262.50
	Purdy, Scott	United States	Project Giant	Gi3	20.0	\$325	\$6,500.00
	Roling, Matthew	United States	Project Giant	Gi3	136.7	\$325	\$44,427.50
	Sharma, Chetan	United States	Project Giant	Gi3	62.4	\$325	\$20,280.00
	Slater, Samuel	United States	Project Giant	Gi3	103.5	\$325	\$33,637.50
	Sullivan, Lyndsay	United States	Project Giant	Gi3	118.4	\$325	\$38,480.00
	Thiel, Nicole	United States	Project Giant	Gi3	67.2	\$325	\$21,840.00
	Whalen, Gretchen	United States	Project Giant	Gi3	1.0	\$325	\$325.00
	Wilkinson, Kevin	United States	Project Giant	Gi3	108.5	\$325	\$35,262.50
	Winsett, Jake	United States	Project Giant	Gi3	59.9	\$325	\$19,467.50

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Position	Name	Work Country	Area	Code	Hours	Rate	Total
Sr Associate	Yang, Yan	United States	Project Giant	Gi3	25.7	\$325	\$8,352.50
	You, Yang	United States	Project Giant	Gi3	33.8	\$325	\$10,985.00
Total - Sr Associa	ate				1,521.5		\$494,487.50
Associate	Bieber, Chad	United States	Project Giant	Gi2	0.4	\$290	\$116.00
	Chapman, Justin	United States	Project Giant	Gi2	97.4	\$290	\$28,246.00
	Doherty, Lisa	United States	Project Giant	Gi2	4.3	\$290	\$1,247.00
	Eyman, Genevieve	United States	Project Giant	Gi2	4.4	\$290	\$1,276.00
	Harbert, Raymond	United States	Project Giant	Gi2	23.0	\$290	\$6,670.00
	O'Hara, Chris	United States	Project Giant	Gi2	15.5	\$290	\$4,495.00
	Sor, Sodany	United States	Project Giant	Gi2	27.8	\$290	\$8,062.00
Total - Associate					172.8		\$50,112.00
Administrative	Armes, Donna	United States	Project Giant	Gi1	11.3	\$100	\$1,130.00
	Hernandez, Lizette	United States	Project Giant	Gi1	3.0	\$100	\$300.00
	Miller, Roberta	United States	Project Giant	Gi1	7.3	\$100	\$730.00
Total - Administr	ative				21.6		\$2,160.00
Total - Project	Giant for the Fourth In	terim Period			3,867.1	\$1	,671,219.75
			Blended Rate f	for the Four	th Interi	m Perio	d \$432.16
Grand Totals for the Fourth Interim Period				4	6,822.6	\$8	,508,454.00

Blended Rate for the Fourth Interim Period \$181.72